

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Satoshi Fuse et al.

Serial No.: 10/826,998

Filed: April 19, 2004

For: ACCOUNTING SYSTEM

Examiner: Sneed, Kwelli D.

Group Art Unit: 4172

January 28, 2008

Costa Mesa, California 92626

RESPONSE TO OFFICE ACTION

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sirs:

In response to the Office Action of October 31, 2007, please amend the above-identified application as follows: